## AMENDMENTS TO THE CLAIMS

Claim 1 (original): A method for manufacturing microabraders by machining a surface of a workpiece, each of the microabraders having a plurality of sides, for each of the microabraders the method comprising:

- (a) making a plurality of cuts into the surface, the plurality of cuts being in a required sequence around the plurality of sides to form a microabrader of a required shape;
- (b) the plurality of cuts being of progressively reducing depth such that a final cut is of a smallest depth of all the cuts.

Claim 2 (original): A method as claimed in claim 1, wherein a first cut is for a first side of a microabrader and is of a first depth.

Claim 3 (original): A method as claimed in claim 1, wherein a second cut is for a second side of the microabrader and is of a second depth.

Claim 4 (original): A method as claimed in claim 3, wherein the second depth is the same as the first depth.

Claim 5 (withdrawn): A method as claimed in claim 3, wherein the second depth is different to the first depth.

Claim 6 (original): A method as claimed in claim 3, wherein the second side is opposite the first side.

Claim 7 (original): A method as claimed in claim 3, wherein a third cut is for a third side of the microabrader and is of a third depth.

Claim 8 (withdrawn): A method as claimed in claim 7, wherein the third depth is less than the first depth and the second depth.

Claim 9 (withdrawn): A method as claimed in claim 7, wherein the third depth is the same as the first depth and the second depth.

Claim 10 (original): A method as claimed in claim 7, wherein a fourth cut is for a fourth side of the microabrader and is of a fourth depth.

Claim 11 (withdrawn): A method as claimed in claim 10, wherein the fourth depth is less than the third depth.

Claim 12 (withdrawn): A method as claimed in claim 10, wherein the fourth depth is the same as the third depth.

Claim 13 (original): A method as claimed in claim 1, wherein the required sequence is determined by one or more selected from the group consisting of: material of the workpiece, a required aspect ratio of the microabrader, and the required shape of the microabraders.

Claim 14 (original): A method as claimed in claim 1, wherein the required shape is selected from the group consisting of: polygonal, triangular, rectangular, square, pentagonal, hexagonal, heptagonal and octagonal.

Claim 15 (original): A method as claimed in claim 1, wherein the workpiece is rotated between cuts by a required angle to form the required shape.

Claim 16 (withdrawn): A method as claimed in claim 1, wherein each of the plurality of cuts comprises a plurality of partial cuts, each of the plurality of partial cuts being of progressively reduced depth until the cut is completed.

Claim 17 (withdrawn): A method as claimed in claim 1, wherein each of the plurality of cuts comprises a plurality of partial cuts, each of the plurality of partial cuts being of the same depth until the cut is completed.

Claim 18 (original): A method as claimed in claim 1, wherein the plurality of cuts, the required sequence and the progressively reducing depth are selected to provide material of the workpiece to support the microabrader until machining is completed.

Claim 19 (withdrawn): A workpiece with microabraders when produced by the method of claim 1.

Claim 20 (original): A method for manufacturing microabraders by machining a surface of a workpiece, each of the microabrader to having a plurality of sides, for each of the microabraders the method comprising:

- (d) making a plurality of cuts into the surface, the plurality of cuts being in a desired sequence around the plurality of sides to form a microabrader of a required shape;
  - (e) the plurality of cuts being of progressively reducing depth;
- (f) the plurality of cuts, the required sequence and the progressively reducing depth being selected to provide material of the workpiece to support the microabrader until machining is completed.

Claim 21 (original): A method as claimed in claim 20, wherein the workpiece is rotated between cuts by a required angle to form the required shape.

Claim 22 (original): A method as claimed in claim 20, wherein the required sequence is determined by one or more selected from the group consisting of: material of the workpiece, a required aspect ratio of the microabrader, and the required shape of the microabraders.

Claim 23 (original): A method as claimed in claim 20, wherein the sequence is determined by one or more selected from the group consisting of: material of the workpiece, a required aspect ratio of the microabrader, and the required shape of the microabraders.

Claim 24 (withdrawn): A workpiece with microabraders when produced by the method of claim 20.